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From:

Sent: Thursday, September 11, 2008 8:31:35 AM

To:

Cc:

Subject: RE: notice on relative value 417(a)(3)

My understanding is that for plan years beginning in 2006 or before, in the alternative, the participant may be provided with a full description of the material features of the optional forms of benefit available under the plan more than 90 days before the annuity starting date (e.g., in a summary plan description) and provided with a summary notice of the available forms of benefit within the period no less than 30 days and no more than 90 days before the annuity starting date under 1.411(a)-11(c)(2)(iii)(B). Under 1.411(a)-11(f), the notice and consent required under 1.411(a)-11(c)(2) must be given on a written paper document. However, for notices provided after 1/1/07, 1.401(a)-21 allows the use of electronic media if certain requirements are met. I am not aware of any model language that we have issued. Perhaps one of the big form providers, like Corbel, has issued model language.

I am copying to see if see has any other thoughts.